DECLARATION OF KENDRICK L. MOXON

- I, Kendrick L. Moxon, hereby declare:
- 1. I am a partner in the law firm of Bowles & Moxon, counsel for some of the defendants in the instant case. I also represent various Churches of Scientology in connection with litigation with the Internal Revenue Service. I have personal knowledge of the matters set forth below, and if called upon to do so could and would competently testify thereto.
- 2. IRS Revenue Officer Sandra Baker has been a pivotal agent in attacks upon the Churches of Scientology, through illegal levies and penalty assessments and other strong-arm collection tactics. I have sued the IRS on behalf of my client, Church of Scientology of California, in connection with improper 100% penalty assessments imposed by Ms. Baker on members of the Scientology religion, many of whom had no faintest connection with or responsibility for payment of the taxes in question.
- 3. In 1991, Ms. Baker issued a summons to Joseph Yanny, former counsel for the Churches. The summons issued to Yanny was subsequently withdrawn by the IRS after Church counsel were informed of the summons and filed suit to prevent the IRS from seeking to obtain privileged attorney-client information from Yanny. Nevertheless, while the Church ultimately prevailed in forcing the withdrawal of the unlawful summons, the anti-Church efforts coordinated by Mr. Jeglikowski's subordinate, Mr. Gidlund, and Ms. Baker would have been successful if the Church had not been advised of them and taken action.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed in Los Angeles, California the 25 day of Couquet 1992.

Kendrick/L. Moxon